



STATE BOARD OF EQUALIZATION

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No. 80/61

April 8, 1980

TO CLERKS OF THE COUNTY BOARD OF SUPERVISORS,
CLERKS OF COUNTY ASSESSMENT APPEALS BOARDS,
COUNTY ASSESSORS, COUNTY COUNSELS, DISTRICT
ATTORNEYS, AND OTHER INTERESTED PARTIES:

PREScribed FORM AH 305,
APPLICATION FOR CHANGED ASSESSMENT

This letter is to advise you that the Board does not plan to make any substantive changes to this form for the 1980-81 fiscal year.

Although inventory is no longer taxable, the lines for identifying it should remain on this form. From time to time, for the next four years, inventory which escaped assessment in 1979 or prior years will be discovered as a result of an assessor's audit. These escapes may be the subject of an appeal; and, consequently, provisions for specifically identifying inventory on this form should remain until the statutes of limitations bar such enrollments.

Although Revenue and Taxation Code Section 408.1 will remain in effect only until May 1, 1980, line 12, referring to the provisions of this statute, should remain on this form because some applicants may want to avail themselves of the list of transfers for the quarter ended March 30, 1980.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

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